# THE INFLUENCE OF THE NUMBER OF TOURIST VISITS, TOURIST ATTRACTIONS, OCCUPANCY LEVELS ON ORIGINAL REGIONAL INCOME IN THE SARBAGITA REGION

e-ISSN: 3026-0221

# I Gusti Agung Gede Agung Anandita Kamasan \*1

Faculty of Economics and Business, Udayana University, Bali, Indonesia Email: gunganandita21@gmail.com

## Made Heny Urmila Dewi

Faculty of Economics and Business, Udayana University, Bali, Indonesia

#### **Abstract**

Tourism is one sector that has the ability to cause rapid economic change. The progress of the tourism sector has a positive impact on its contribution to regional income. The aim of this research is to provide empirical evidence regarding the influence of the number of tourist visits, number of tourist attractions and occupancy levels on local original income (PAD). This research was conducted on PAD in the Denpasar, Badung, Gianyar and Tabanan areas using secondary data obtained from the Central Statistics Agency. The number of observations in this research uses panel data, namely a combination of time series data and cross section data. The time series data used is data for each year starting from 2012-2023 (10 years). Meanwhile, the cross section data used is three districts and one city, namely Denpasar City, Badung Regency, Gianyar and Tabanan. So, the number of observations in this study was 40 observations. The data analysis technique in this research is multiple linear regression analysis. The results of the research show that the number of tourist visits, number of tourist attractions and occupancy levels have a partial and simultaneous positive effect on local original income in the Sarbagita region.

**Keywords:** Number of Tourist Visits, Number of Tourist Attractions, Occupancy Level, Regional Original Income

#### INTRODUCTION

Tourism is one sector that has the ability to cause rapid economic change by providing employment opportunities, increasing community and government income, and increasing living standards and productivity in other sectors (Aditya & Bendesa, 2020). Through law no. 32 of 2004 concerning Regional Government along with law no. 33 of 2004 concerning Central and Regional Financial Balance is able to provide opportunities for Regional Governments to independently manage their household interests and manage the resources they have, this is known as the concept of regional autonomy or decentralization. The implementation of the regional autonomy system encourages each regional government to be active in efforts to improve their economy, with the aim of reducing dependence on the central government. This includes creating independence, including increasing Original Regional Income (PAD) to become a source of funding in managing regional household affairs (Wayudi et al, 2022).

<sup>&</sup>lt;sup>1</sup> Correspondence author

One of the regions in Indonesia that has the potential to develop tourism in its region is Bali Province. According to Kayhan (2017) Bali is a region that is experiencing rapid growth in the tourism and hospitality sector, this is a big opportunity for small businesses in Bali Province. Not only domestic tourists, but information about the beauty of Bali reaches foreign tourists quickly, so it is not surprising that Bali is one of the main tourist destinations in the world (Amrullah et al, 2020). The development of tourism has an impact on the socio-economic conditions of society, one of which is the impact of tourism on government income. Muhtaseb and Daoud (2017) revealed that the development of the tourism sector has an influence on economic growth, the results show that tourism growth strategies have influenced the entire economy positively in the long and short term.

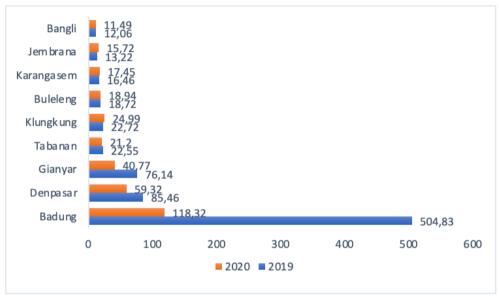


Figure 1 Percentage of Regional Financial Independence Ratio Per Regency / City in Bali Province in 2019 -2020

Of the 9 regencies/cities in Bali Province, there are 4 regencies/cities that have the largest percentage ratio of regional financial independence among other regencies in 2019, namely Badung Regency (504.83 percent), Denpasar City (85.46 percent), Gianyar Regency (76.14 percent), and Tabanan Regency (22.55 percent). Meanwhile, other districts only have a PAD to other income ratio of between 10-22 percent. Data from the Central Statistics Agency shows that Badung Regency has the highest local revenue in Bali Province. This is because Badung Regency has advantages in the tourism sector.

In 2020, the pandemic outbreak caused a decline in financial independence in several districts/cities in Bali. This decline generally occurs in areas that are economic centers and tourism centers. From the picture above, it is clear that a very drastic decline occurred in Badung Regency. The decline also occurred in other districts, such as Gianyar Regency, Denpasar City, Tabanan Regency and Bangli Regency. Meanwhile, in Klungkung, Buleleng, Karangasem and Jembrana Regencies, this ratio has actually increased.

As a source of regional income, tourism certainly cannot be separated from tourist visits. The influence of the number of tourist visits is very significant for the development of the tourism industry and local revenue. Many tourists who visit make the tourism sector have the potential to increase local original income through tourism sector income (Pramana & Utama, 2022). The large number of tourist visits will have a good

impact if it is accompanied by the ability to buy/make transactions while visiting tourist attractions so that this will have an impact on improving the economic cycle in the region, and can increase foreign exchange contributions to the country. The foreign exchange contribution from the tourism sector will secure the country's position to carry out transactions with the international world (Dewi & Urmila Dewi, 2019). The development of tourism in a region is caused by easy access to tourism supporting facilities and infrastructure such as the availability of mobility access between regions, including air, sea and land. Research by Purnama and Utama (2022), Rikayana and Nurhasanah (2020) states that there is an influence of the number of tourist visits on local original income, namely that the large number of tourists who visit makes the tourism sector have the potential to increase local original income through tourism sector income. This is different from the research results of Purwanti and Dewi (2014) which found that the number of tourist visits had no effect on the Original Regional Income of Mojokerto Regency.

On the other hand, the existence of tourist attractions in an area represents strategic potential, especially for developing the tourism sector in a positive direction. The existence of tourist attractions in an area is an important component of the tourism industry which is able to increase positive trends in the local economy. There will be wider opportunities for local communities to develop new businesses, such as accommodation businesses, souvenir shops and travel services. With the high tourism offer through the number of tourist attractions, it will affect PAD which comes from regional levies in the form of entrance tickets paid by visiting tourists. The cities of Denpasar, Badung Regency, Gianyar and Tabanan have strong tourist attractions with their own uniqueness, this is what causes the Sarbagita area to become a tourist destination in Bali with a large and varied number of tourist attractions which include natural tourism, museums, historical sites, crafts and art. Based on research by Purnama and Utama (2022), Pertiwi (2014) and Wijaya and Sudiana (2016), it is known that the number of tourist attractions has a significant effect on tourism sector income in the Sarbagita area. Different things are shown by Rahayu (2020), Sari & Yuliarmi (2018) and Alyani (2021) that the small number of tourist attractions, lack of facilities and maintenance in the area is the cause of tourist attractions not having an effect on regional original income, so that tourists do not increase desire to visit or come back to the tourist attraction.

Another factor that can influence tourism sector income is hotel occupancy rates. Hotel occupancy rate is a condition to which the number of rooms sold is compared to the total number of rooms that can be sold. The Sarbagita area has a high room occupancy rate with a greater number of star hotels compared to other districts. The more hotel rooms sold, the greater the income the hotel manager will receive. This is expected to have a positive impact on local government revenues through hotel taxes. According to research by Purnama and Utama (2022), hotel occupancy levels have a positive and significant effect on regional income. Similar research by Susanto et al (2015) and Alwi et al (2019) also found that the hotel occupancy rate variable had a significant positive effect on tourism sector income. This is different from research by Bujung et al (2019) which found results that occupancy levels did not have a significant effect on tourism sector revenues.

Based on the previous description, by looking at the relationship between the number of tourist visits, the number of tourist attractions, and the level of occupancy on local original income, researchers are interested in conducting research with the title The

Influence of the Number of Tourist Visits, the Number of Tourist Attractions, and the Occupancy Level on Original Regional Income in the Sarbagita Region .

#### **RESEARCH METHODS**

This research uses a quantitative approach in associative form. This research was conducted to determine the relationship of several variables, namely the number of tourist visits, number of tourist attractions, and occupancy levels on local original income. The locations of this research are Denpasar City, Badung Regency, Gianyar and Tabanan. The data used in this research are data published by the Central Statistics Agency (BPS) relating to the object of this research. The object of this research focuses on studying four variables, namely the number of tourist visits, number of tourist attractions, occupancy level and local income in the Sarbagita area. This research uses panel data, namely a combination of 2013-2023 time series data (11 years) and cross sections of 4 districts/cities in Bali Province. The total data from this research is 44 observations. The data source used in this research is secondary data. Secondary data in this research consists of data on the number of tourist visits, number of tourist attractions, occupancy levels and local income for the Sarbagita region from 2013 to 2023.

This research used non-participant observation which was carried out by observing and recording documents from related agencies, such as the Central Statistics Agency, the Employment Service and the Investment and Licensing Agency. The data analysis technique used in this research is Multiple Linear Regression Analysis.

The Regression Model is:

 $Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + e$ 

Information:

Y= Regional Original Income (PAD)

α= Constant

 $\beta 1, \beta 2, \beta 3$  = Regression Coefficient

X1 = Number of Tourist Visits

X2 = Number of Tourist Attractions

X3 = Occupancy Rate

e = error

#### **RESULTS AND DISCUSSION**

## **Number of Tourist Visits**

The development of the number of tourist visits is a vital indicator in measuring the success of a destination's tourism sector. This data provides an idea of the popularity and attractiveness of the destination for travelers.

Year	Number of Tourist Visits (People)				
	Denpasar	Badung	Gianyar	Tabanan	
2013	443,775	1,192,129	1,631,879	4,915,516	
2014	542,813	1,551,954	1,921,819	4,763,558	
2015	455,961	2,231,599	1,917,691	4,764,579	
2016	440,202	3,571,867	2,953,581	5,203,978	
2017	570,236	5,025,941	3,842,208	5,333,823	
2018	2,081,265	4,816,649	4,550,940	4,533,754	
2019	2,166,192	4,277,052	5,037,459	4,967,424	
2020	74,781	1,216,517	528,697	1,246,219	
2021	433,456	603,438	178,415	756,366	
2022	1,436,894	2,837,291	1,208,852	2,146,338	
2023	443,775	4,054,366	2,848,535	3,622,621	

Source: BPS Bali Province 2024

Based on data from the Bali Province Central Statistics Agency (BPS), the number of tourist visits to the Sarbagita area (covering Denpasar City, Badung Regency and Gianyar Regency) shows a fluctuating trend during the 2013-2023 period. The highest number of tourist visits occurred in 2017 in Tabanan Regency with a total number of tourist visits of 5,333,823 people, and the lowest occurred in 2020 in Denpasar City with a total number of tourist visits of 74,781 people. Supporting factors for the high number of tourist visits can be influenced by the increasing promotion of Bali tourism, improving global economic conditions, and ease of flight access. Overall, the Sarbagita region continues to adapt and innovate to maintain and increase its attractiveness as a major tourist destination.

#### **Number of Tourist Attractions**

The number of tourist attractions in the Sarbagita area of Bali Province has increased significantly in recent years. This area, which includes Denpasar City, Badung Regency and Gianyar Regency, is the center of Bali tourism, offering a variety of unique and diverse tourist attractions.

Table 2
Number of Tourist Attractions in the Sarbagita Region 2013-2023

Year	Number of Tourist Attractions (Units)				
	Denpasar	Badung	Gianyar	Tabanan	
2013	10	30	26	20	
2014	12	33	28	24	
2015	15	35	30	27	
2016	18	36	32	30	
2017	21	38	36	34	
2018	20	38	38	37	
2019	27	39	44	38	
2020	34	40	48	38	
2021	41	40	56	40	
2022	48	42	62	41	
2023	56	45	68	43	

The development of the number of tourist attractions in the Sarbagita area of Bali Province during the 2013-2023 period reflects interesting dynamics, as recorded in data from the Central Statistics Agency (BPS). In 2013-2015, the number of tourist attractions experienced steady growth in line with intensive tourism promotion efforts and increased investment in tourism infrastructure. However, it faced challenges in 2020 due to the COVID-19 pandemic which resulted in a significant decline in the number of tourist attractions (BPS, 2024). Moderate growth in the number of tourist attractions is expected in 2023, as travel restrictions ease and the global economy recovers. The impacts and implications of these fluctuations not only affect the tourism sector directly, but also have a significant impact on the local economy, creating jobs and increasing people's income. Apart from that, this development also strengthens the position.

## The occupancy rate

The development of occupancy rates in the tourism industry reflects complex dynamics over the last few years. Various factors, ranging from changes in tourism trends to global events such as pandemics, have influenced the growth and decline patterns of occupancy rates in tourism destinations around the world.

Table 3
Percentage of Number of Star Hotel Room Occupancy Rates in the Sarbagita Region in 2013-2023

	Percentage of Number of Star Hotel Room Occupancy Rates					
Year	(Percent)					
	Denpasar	Badung	Gianyar	Tabanan		
2013	44.80	67.65	59.23	73.13		
2014	46.95	55.14	39.31	55.90		
2015	55.23	62.69	57.15	61.30		
2016	58.84	61.88	54.49	58.89		
2017	49.46	54.69	40.09	56.49		
2018	56.93	59.38	48.32	54.08		
2019	62.43	63.98	52.78	51.68		
2020	34.13	23.92	26.11	49.28		
2021	44.79	36.96	31.75	46.87		
2022	55.45	50.01	37.39	44.47		
2023	66.12	63.06	43.04	42.07		
				<u> </u>		

Source: BPS Bali Province 2024

Development of the Percentage Occupancy Rate of Star Hotel Rooms in the Sarbagita Region, Bali Province, from 2013 to 2023, shows stable initial fluctuations and an overall increase. Despite initial fluctuations, the overall trend showed improvement, reflecting the positive development of the tourism sector in the region. Factors such as investment in tourism promotion, infrastructure, and service quality in hotels may have played a role in this increase. Further analysis is needed to understand the factors that influence hotel occupancy rates and plan more effective tourism development strategies in the future (Anggraeni, 2023).

## Locally-generated revenue

The development of Original Regional Income (PAD) is an important indicator in evaluating the economic health of a region. Over the last few years, there have been various patterns in the development of PAD in various regions.

**Table 4**Data on Original Regional Income for the Sarbagita Region for 2013-2023

Year -	Regional Original Income (Thousand Rupiah)				
	Denpasar	Badung	Gianyar	Tabanan	
2013	658,974,707	2,279,113,502	319,612,005	255,418,218	
2014	698,739,758	2,722,625,563	424,472,546	273,426,482	
2015	776.214.149	3,001,464,263	45,721,018	300,799,021	
2016	807.050.192	3,563,459,640	529,864,618	318,083,799	
2017	1,008,710,712	4,172,457,396	662,753,475	426,635,751	
2018	940.110.335	4,555,716,407	770,204,849	363,370,469	
2019	1,010,779,481	4,835,188,460	997.478.368	354,558,239	
2020	731,261,281	2,116,974,302	545,869,873	313,042,530	
2021	792,362,414	1,750,345,226	430.172.109	362,314,631	
2022	888.051.856	3,705,745,447	857,553,633	436,408,393	
2023	1,198,372,000	5,676,867,043	1,400,745,469	508,529,139	

Source: BPS Bali Province 2024

The development of Regional Original Income (PAD) in the Sarbagita region of Bali Province, which includes Denpasar City, Badung Regency, Gianyar Regency and Tabanan Regency, shows various dynamics during the 2013-2023 period, as recorded in data from the Central Statistics Agency (BPS).

### **Multiple Linear Regression Analysis Test Results**

After ensuring that the regression model meets the requirements of the classical assumption test, the model can be said to be good for testing the research hypothesis. The research hypothesis was tested using multiple linear regression analysis. The multiple linear regression analysis in this study aims to determine the magnitude of the influence of the number of tourist visits (X1), number of tourist attractions (X2), occupancy rate (X3), on local revenue (Y) in the Sarbagita region in 2013 - 2023. Results of data processing SPSS uses a multiple linear regression analysis model which can be seen in Table 5.

Table 5
Multiple Linear Regression Analysis Test

			, , , , , , , , , , , , , , , , , , ,		
			Standardized		
			Coefficients	+	Sig.
		Std.	Beta	- t	Jig.
		Error	Deta		
(Constant)	16,775	,580		28,946	,000
LnX1	.111	,048	,217	2,314	.026
X2	,027	,004	,638	7,408	,000
X3	,030	,005	,638	6,450	,000

Information:

LnY= Regional Original Income (Thousand Rupiah)

 $LnX_1$  = Number of Tourist Visits

X2 = Number of Tourist Attractions

X3 = Hotel Occupancy Rate Percentage

From the results of the multiple linear regression analysis in Table 4.5, the following equation can be created:

 $LnY = 16.775 + 0.111 LnX_1 + 0.027 X2 + 0.030 X3$ 

Se= (0.580) (0.048) (0.004) (0.005)

t=(28.946)(2.314) (7.408)(6.450)

Based on the multiple linear regression model above, the following information is obtained:

- 1) A constant of 16.775 indicates that if the number of tourist visits, number of tourist attractions and occupancy rate is 0, then the total regional original income is 16.775 thousand rupiah and is statistically significant with a significance value of 0.000 <  $\alpha$ lpha (0.05).
- 2) The regression coefficient on the variable Number of Tourist Visits is 0.111, which means that every 1 unit increase in the coefficient of Number of Tourist Visits will increase the coefficient of Original Regional Income by 0.111, with a significance value of 0.026  $< \alpha$ lpha (0.05).
- 3) The regression coefficient on the Number of Tourist Attractions variable is 0.027, which means that every 1 unit increase in the coefficient for the Number of Tourist Attractions variable will increase Regional Original Income by 0.027 with a significance value of 0.000 <  $\alpha$ lpha (0.05).
- 4) The regression coefficient on the Occupancy Level variable is 0.030, which means that every 1 unit increase in the coefficient on the Occupancy Level variable will increase Original Regional Income by 0.030 with a significance value of 0.000 <  $\alpha$  (0.05).

## **Simultaneous Effect Test Results**

Table 6

Simultaneous Test Results (F)							
R	R Square	Adjusted R Square	Std. Error of the Estimate	F	Sig.		
. 872	,760	,742	<b>,</b> 265	42,314	,000		

Based on Table 4.11, it is known that the Fcount value is 42.314 and the significance level is 0.000 <0.05. It can be concluded that the variables Number of Tourist Visits, Number of Tourist Attractions, Occupancy Level simultaneously have a positive and statistically significant influence on Original Regional Income in the Sarbagita Region.

## 1) Coefficient of Determination (R2)

Based on Table 4.11, it is known that the coefficient of determination (R2) is 0.760, this shows that the proportion of influence of the variables Number of Tourist Visits, Number of Tourist Attractions, Occupancy Level on Original Regional Income in the Sarbagita Region in 2013-2023 is 76 percent while the remaining is 24 percent influenced by other variables not examined in this study.

## **Partial Influence Test Results**

			Standardized Coefficients	- +	Sig.
		Std. Error	Beta	·	Jig.
(Constant)	16,775	,580		28,946	,000
LnX1	.111	,048	,217	2,314	.026
X2	,027	,004	,638	7,408	,000
X3	,030	,005	,638	6,450	,000

#### Information:

LnY= Regional Original Income (Thousand Rupiah)

LnX₁ = Number of Tourist Visits

X2 = Number of Tourist Attractions

X3 = Hotel Occupancy Rate Percentage

Based on Table 4.12, it can be explained as follows:

- 1) The probability value of the Number of Tourist Visits < alpha 0.05 is 0.026 < 0.05 and tount > ttable is 2.314 > 1.683, this shows that the variable Number of Tourist Visits has a significant effect on Original Regional Income in the Sarbagita Region in 2013-2023.
- 2) The probability value for the Number of Tourist Attractions < alpha 0.05 is 0.000 < 0.05 and tcount > ttable is 7.408 > 1.683, this shows that the variable Number of Tourist Attractions has a significant effect on Original Regional Income in the Sarbagita Region in 2013-2023.
- 3) The probability value for Occupancy Level < alpha 0.05 is 0.000 < 0.05 and tcount > ttable, namely 6.450 > 1.683, this shows that the Occupancy Level variable has a significant effect on Original Regional Income in the Sarbagita Region in 2013-2023.

The first hypothesis is that the number of tourist visits, number of tourist attractions and occupancy levels simultaneously influence local revenue (PAD) in the Sarbagita Region. Based on the calculated F result of 42.314, with a probability value of 0.000 it can be concluded that Ho is accepted and H1 is rejected, which means that the variables number of tourist visits (X1), number of tourist attractions (X2) and occupancy rate (X3) simultaneously have a significant effect on real income. area (PAD) in the Sarbagita Region. These results mean that the number of tourist visits, number of tourist attractions, and occupancy levels can simultaneously influence local revenue (PAD) in the Sarbagita Region.

The second result shows that the number of tourist visits has a positive and significant effect on local revenue (PAD) in the Sarbagita Region. The coefficient for the number of tourist visits is 0.111 and the sig value. 0.026 means that if there is an increase in the number of tourist visits by one percent, regional original income (PAD) during 2013-2023 will increase by 0.111 percent assuming the other independent variables are constant. The results of this research are in accordance with Suastika and Yasa (2017) where the influence of the number of tourist visits on PAD has a positive and significant influence, because it encourages the creation of job opportunities, so that the development mission in the tourism sector can be said to be potential.

The third result shows that the number of tourist attractions has a positive and significant effect on local revenue (PAD) in the Sarbagita region. The coefficient for the

number of tourist attractions is 0.027 and the sig value. 0.000 means that if there is an increase in the number of tourist visits by one percent, regional original income (PAD) during 2013-2023 will increase by 0.027 percent assuming the other independent variables are constant. This research is in line with Wijaya & Sudiana's (2022) research entitled The Influence of the Number of Tourist Visits, Hotel and Restaurant Tax Revenues and Tourist Attraction Levy Revenues on Original Regional Income in Bangli Regency for the 2009-2015 Period.

The fourth result shows that the Occupancy Level has a positive and significant effect on local revenue (PAD) in the Sarbagita Region. The Occupancy Rate Coefficient is 0.030 and the sig value. 0.000 means that if there is an increase in the Occupancy Rate of one percent, local revenue (PAD) during 2013-2023 will increase by 0.030 percent assuming the other independent variables are constant. This research is in line with the research results of Suastika & Yasa (2015) and Arisandi (2022) which found that the occupancy rate had a positive and significant effect on local original income (PAD).

#### CONCLUSION

Based on the results of the analysis described previously, conclusions can be drawn to answer the problem formulation that has been described as follows:

- 1) Number of Tourist Visits, Number of Tourist Attractions, and Occupancy Levels simultaneously have a significant effect on PAD in the Sarbagita Region. The results of this research mean that the number of tourist visits, number of tourist attractions and occupancy levels can influence PAD in the Sarbagita region.
- 2) Number of Tourist Visits, Number of Tourist Attractions, and Occupancy Levels partially have a positive and significant effect on PAD in the Sarbagita Region. The results of this research mean that when the number of tourist visits, number of tourist attractions and occupancy levels increases, there will be an increase in PAD in the Sarbagita region.

Based on the results of the analysis and research conclusions, several suggestions can be made as follows:

- 1) The government should be more aggressive in improving tourism infrastructure and facilities where local governments need to increase investment in tourism infrastructure, such as developing tourist attractions, accommodation and transportation facilities. This will increase tourist attraction, visitation levels and occupancy levels, which in turn will have a positive impact on Regional Original Income (PAD) in the Sarbagita Region.
- 2) The government should prepare a better strategy in the future, such as preparing other alternative sectors, apart from the tourism sector, which can increase Original Regional Income (PAD) in the Sarbagita Region to prevent a sharp decline in Original Regional Income if an event such as Covid-19 occurs.
- 3) For academics and researchers, it is hoped that the results of this research can be used as reference material for their teaching or research activities. It is important to continue the research by adding other independent variables and expanding the research time period. This will enable a deeper understanding of the factors influencing PAD in the Sarbagita Region, as well as provide a more solid foundation for future teaching and research activities.

#### **BIBLIOGRAPHY**

- Aditya, IKAP, & Bendesa, IKG (2020). The Influence of Tourist Visits, Room Occupancy Levels and Length of Stay on PAD and Economic Development in Bali Province. EP Unud E-Journal. 10(12).
- Alwi, MI, H. Sasana, G. Jalunggono. 2019. Analysis of the Effect of Hotel Occupancy Levels, Number of Tourists and Number of Tourist Attractions on Tourism Sector Income in Kebumen Regency. Directory Journal of Economics 1(3): 249-306
- Amrullah, Muhammad, Setyo TW & Marlina E. 2020. Do Human Development Index and Hotels Affect the Income. Journal of Applied Quantitative Economics, 13(2), 301-310.
- Bujung, FE, DC Rotinsulu, AO Niode. 2019. The Influence of the Number of Tourist Visits and Hotel Occupancy Rates on North Sulawesi Tourism Sector Revenues. Efficiency Scientific Periodical Journal 19(03): 140-148
- Muhtaseb, B. & Daoud, M. (2017). Tourism and Economic Growth in Jordan: Evidence from Linear and Nonlinear Frameworks. International Journal of Economics and Finance, 7(1), 214-223.
- Pertiwi, NLGA 2014. The Influence of Tourist Visits, Tourist Attraction Levy and PHR on PAD of Gianyar Regency. EP Unud E-Journal. 3(3), 115-123.
- Pramana, KD & Utama, MS (2022). The Influence of the Number of Tourist Attractions, Number of Tourist Visits, and Hotel Occupancy Rates on Tourism Sector Income. EP Unud E-Journal. 11(05)
- Purwanti, ND and RM Dewi. 2014. The Influence of the Number of Tourist Visits on Original Regional Income of Mojokerto Regency 2006-2013. Journal of Economic Education (Jupe) 2(3): 1-12
- Rahayu, Dwi. 2020. The Influence of the Number of Tourist Visits, Restaurant Tax, Tourist Attraction Levy on Karanganyar Regency's Original Regional Income (PAD) in 2014-2018. Publication Manuscript of the Faculty of Economics and Business, Muhammadiyah University of Surakarta. Page: 1-21
- Rikayana, HL, & Nurhasanah. (2020). The Effect of Hotel Tax, Restaurant Tax, Entertainment Tax and The Number of Tourists on Locally-Generated Revenue at Bintan Districts. Journal of Business, Management, and Accounting, 2(2), 239–250.
- Sari, SISP, & Yuliarmi, NN (2018). The Influence of Tourist Visits, Length of Stay, Occupancy Level, and Number of Tourist Attractions on PAD of Karangasem Regency. EP Unud E-Journal. 7(6).
- Wijaya, I GAS and Djayastra, IK 2014. The Influence of the Number of Tourist Visits, the Number of Hotel Room Occupancy Rates, and the Number of Hotel Rooms on the Regional Original Income (PAD) of Badung Regency, Gianyar, Tabanan, and Denpasar City in 2001-2010. Udayana Development Economics e-Journal Vol. 3 No. 11
- Susanto, Y., & Rahayu, SW (2021). Analysis of Regional Financial Management of North Bengkulu District Towards Regional Independence in The Autonomy Era. Ilomata International Journal of Management, 2(1), 1-7.
- Suastika, Yoga., and Yasa, INM (2017). The Influence of the Number of Tourist Visits, Length of Tourist Stay and Hotel Occupancy Rates on Local Original Income and Community Welfare in Regencies/Cities in Bali Province. Udayana University Development Economics E-Journal, 6(7), 1332-1363.

- Law Number 32 of 2004. Concerning Regional Government. Republic of Indonesia State Secretariat. Jakarta
- Law no. 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments.
- Wijaya, IBAB and IK Sudiana. 2016. The influence of the number of tourist visits, hotel and restaurant tax revenues and tourist attraction levy revenues on local original income in Bangli Regency for the 2009-2015 period. Udayana University Development Economics E-journal 5(12): 1384-1407